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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

KENT H. ROBERTS,

Defendant.

) Case No. C-07-4580 MHP

)
) **FILER'S ATTESTATION PURSUANT TO**
) **LOCAL GENERAL ORDER 45**
) **REGARDING THE FILING OF NON-**
) **PARTY HOWREY LLP'S MEMORANDUM**
) **OF POINTS AND AUTHORITIES IN**
) **OPPOSITION TO DEFENDANT KENT H.**
) **ROBERTS' REQUEST FOR PRODUCTION**
) **OF ATTORNEY NOTES, AND THE**
) **DECLARATION OF ROBERT E.**
) **GOODING, JR. IN SUPPORT OF**
) **THEREOF**

) Hearing Date: February 25, 2008

) Time: 2:00 p.m.

) Courtroom: 15

) Judge: Hon. Marilyn H. Patel

FILER'S ATTESTATION REGARDING THE FILING OF NON-PARTY HOWREY LLP'S OPP.
TO ROBERTS' REQUEST FOR PRODUCTION OF ATTORNEY NOTES, AND THE DECL. OF ROBERT E.
GOODING, JR. (Case No. C-07-4580 MHP)

FILER'S ATTESTATION

I, Helen Chae MacLeod, under penalty of perjury of the laws of the United States of America, attest that concurrence in the filing of this document has been obtained from each of the other signatories to Non-Party Howrey LLP's Memorandum of Points and Authorities in Opposition to Defendant Kent H. Roberts' Request for Production of Attorney Notes, and the Declaration of Robert E. Gooding, Jr. in support thereof.

Executed this 15th day of February 2008, in Irvine, California.

/s/ Helen C. MacLeod

Helen Chae MacLeod